

# FYE 2009 Review - Annual Financial Report

School District: Monticello Independent  
 Audit Firm Name: Barry D. Daulton, CPA, PSC  
 Date: 2/22/2010  
 1st Audit Reviewer: Ken Smith  
 2nd Audit Reviewer:

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	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 1 (General) (110)						
Revenue (Local) - 1XXX	596,443.78	629,622.94	-33,179.16	654,488.00	-24,865.06	Classification difference between audit and AFR
Revenue (State) - 3900 (On-Behalf Payments)	0.00	1,135,854.18	-1,135,854.18	0.00	1,135,854.18	
Revenue (State) - 3XXX (Not 3900)	4,199,876.75	4,200,767.30	-890.55	5,336,621.00	-1,135,853.70	
Revenue (Federal) - 4XXX	8,800.94	8,800.94	0.00	8,801.00	-0.06	
Total Revenues	4,805,121.47	5,975,045.36	-1,169,923.89	5,999,910.00	-24,864.64	
Expenditures-Not including Transfers Out or On Behalf	4,493,939.10	4,493,939.10	0.00	5,629,792.00	-1,135,852.90	
Expenditures-On Behalf	0.00	1,135,854.18	-1,135,854.18	0.00	1,135,854.18	
Total Expenditures	4,493,939.10	5,629,793.28	-1,135,854.18	5,629,792.00	1.28	
Excess (Deficiency) of Revenues Over Expenditures	311,182.37	345,252.08	-34,069.71	370,118.00	-24,865.92	
Other Financing Sources - Not Transfers In	24,864.47	24,864.47	0.00	0.00	24,864.47	Classification difference between audit and AFR
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	15,514.00	15,514.00	0.00	15,516.00	-2.00	
Total Other Financing Sources, Uses and Transfers	9,350.47	9,350.47	0.00	-15,516.00	24,866.47	
Net Change in Fund Balance	320,532.84	354,602.55	-34,069.71	354,602.00	0.55	
Beginning Fund Balance - July 1	414,465.50	414,465.50	0.00	414,466.00	-0.50	
Ending Balance - June 30	734,998.34	769,068.05	-34,069.71	769,068.00	0.05	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 1						
On-Behalf Revenues by Fund	0.00	1,135,854.18	-1,135,854.18	0.00	1,135,854.18	On behalf payments are not reported separately in the audit report.
On-Behalf Expenditures by Fund	0.00	1,135,854.18	-1,135,854.18	0.00	1,135,854.18	On behalf payments are not reported separately in the audit report.
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 2 (Special Revenue) (220)						
Revenue (Local) - 1XXX	600.00	600.00	0.00	600.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX (not 3900)	301,239.61	301,239.61	0.00	301,240.00	-0.39	
Revenue (Federal) – 4XXX	1,474,162.73	1,474,162.73	0.00	1,474,163.00	-0.27	
Total Revenues	1,776,002.34	1,776,002.34	0.00	1,776,003.00	-0.66	
Expenditures-Not including Transfers Out and not 0280	1,764,179.34	1,764,179.34	0.00	1,764,179.00	0.34	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	1,764,179.34	1,764,179.34	0.00	1,764,179.00	0.34	
Excess (Deficiency) of Revenues Over Expenditures	11,823.00	11,823.00	0.00	11,824.00	-1.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	15,514.00	15,514.00	0.00	15,516.00	-2.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	27,337.00	27,337.00	0.00	27,340.00	-3.00	
Total Other Financing Sources, Uses and Transfers	-11,823.00	-11,823.00	0.00	-11,824.00	1.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 2						
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
<b>Fund 310 (Capital Outlay) (310)</b>						
Revenue (Local) - 1XXX	0.00	622.50	-622.50	623.00	-0.50	
Revenue (State) – 3XXX	72,163.00	120,932.76	-48,769.76	120,933.00	-0.24	
Total Revenues	72,163.00	121,555.26	-49,392.26	121,556.00	-0.74	
Expenditures-Not including Transfers Out	67,860.15	116,629.91	-48,769.76	116,630.00	-0.09	
Total Expenditures	67,860.15	116,629.91	-48,769.76	116,630.00	-0.09	
Excess (Deficiency) of Revenues Over Expenditures	4,302.85	4,925.35	-622.50	4,926.00	-0.65	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	4,302.85	4,925.35	-622.50	4,926.00	-0.65	
Beginning Fund Balance - July 1	-2,483.31	-2,483.31	0.00	9,342.00	-11,825.31	Difference to be determined
Ending Balance - June 30	1,819.54	2,442.04	-622.50	14,268.00	-11,825.96	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
<b>Fund 320 (Building) (320)</b>						
Revenue (Local) - 1XXX	34,290.00	34,290.00	0.00	34,290.00	0.00	
Revenue (State) – 3XXX	222,972.00	426,909.26	-203,937.26	426,909.00	0.26	
Total Revenues	257,262.00	461,199.26	-203,937.26	461,199.00	0.26	
Expenditures-Not including Transfers Out	189,859.35	399,450.97	-209,591.62	399,451.00	-0.03	
Total Expenditures	189,859.35	399,450.97	-209,591.62	399,451.00	-0.03	
Excess (Deficiency) of Revenues Over Expenditures	67,402.65	61,748.29	5,654.36	61,748.00	0.29	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	67,402.65	61,748.29	5,654.36	61,748.00	0.29	
Beginning Fund Balance - July 1	-35,003.62	-35,003.62	0.00	8,327.00	-43,330.62	Difference to be determined
Ending Balance - June 30	32,399.03	26,744.67	5,654.36	70,075.00	-43,330.33	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 360 (Construction) (360)						
Revenue (Local) - 1XXX	467.97	5,683.39	-5,215.42	5,683.00	0.39	
Revenue (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) – 4XXX	0.00	0.00	0.00	0.00	0.00	
Total Revenues	467.97	5,683.39	-5,215.42	5,683.00	0.39	
Expenditures-Not including Transfers Out	127,863.46	127,863.46	0.00	127,865.00	-1.54	
Expenditures-On Behalf	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	127,863.46	127,863.46	0.00	127,865.00	-1.54	
Excess (Deficiency) of Revenues Over Expenditures	-127,395.49	-122,180.07	-5,215.42	-122,182.00	1.93	
Other Financing Sources - Not Transfers In - Not 52XX	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	-127,395.49	-122,180.07	-5,215.42	-122,182.00	1.93	
Beginning Fund Balance - July 1	0.00	0.00	0.00	424,398.00	-424,398.00	
Ending Balance - June 30	-127,395.49	-122,180.07	-5,215.42	302,216.00	-424,396.07	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 360						
On-Behalf Revenues by Fund	0.00	0.00	0.00	0.00	0.00	
On-Behalf Expenditures by Fund	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 400 - Debt Service Fund						
Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00	
Revenue State (3XXX)	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 410 - Debt Service Fund - SFCC						
Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00	
Revenue State (3XXX)	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Governmental Funds						
Total Revenues - Governmental Funds	6,911,016.78	8,339,485.61	-1,428,468.83	8,364,351.00	-24,865.39	Differences explained above
Total Expenditures - Governmental Funds	6,643,701.40	8,037,916.96	-1,394,215.56	8,037,917.00	-0.04	
Excess (Deficiency) of Revenues Over Expenditures - Governmental Funds	267,315.38	301,568.65	-34,253.27	326,434.00	-24,865.35	
Total Other Financing Sources, Uses and Transfers - Governmental Funds	-2,472.53	-2,472.53	0.00	-27,340.00	24,867.47	
Net Change in Fund Balance - Governmental Funds	264,842.85	299,096.12	-34,253.27	299,094.00	2.12	
Beginning Fund Balance - July 1 - Governmental Funds	376,978.57	376,978.57	0.00	856,533.00	-479,554.43	
Ending Fund Balance - June 30 - Governmental Funds	641,821.42	676,074.69	-34,253.27	1,155,627.00	-479,552.31	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service - Funds 51 and 81 (510) (810)						
Operating Revenue - Not Interest Income (Local) - 1XXX	63,025.42	63,025.42	0.00	63,026.00	-0.58	
Total Operating Revenues	63,025.42	63,025.42	0.00	63,026.00	-0.58	
Expenditures-Not including Transfers Out or On-behalf	444,216.56	468,767.74	-24,551.18	497,804.00	-29,036.26	
Expenditures-On Behalf	0.00	29,036.72	-29,036.72	0.00	29,036.72	
Expenditures - Depreciation Only (Fund 81)	4,700.24	4,700.24	0.00	4,700.00	0.24	
Total Operating Expenses	448,916.80	502,504.70	-53,587.90	502,504.00	0.70	
Operating Income (Loss)	-385,891.38	-439,479.28	53,587.90	-439,478.00	-1.28	
Non-Operating Revenue - Interest Income Only (Local) - 1510	234.60	234.60	0.00	235.00	-0.40	
Revenue (State) – 3XXX	4,561.00	4,561.00	0.00	0.00	4,561.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	29,036.72	-29,036.72	33,598.00	-4,561.28	
Donated Commodities – 4550	0.00	26,721.00	-26,721.00	26,721.00	0.00	
Revenue (Federal) - 4XXX, not 4550	322,892.45	366,390.45	-43,498.00	366,390.00	0.45	
Revenue (Other) - Not transfers In– 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Revenue Fund 81 (All)	0.00	0.00	0.00	0.00	0.00	
Expenditures Fund 81 - Not Depreciation	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	327,688.05	426,943.77	-99,255.72	426,944.00	-0.23	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	-58,203.33	-12,535.51	-45,667.82	-12,534.00	-1.51	
Beginning Net Assets - July 1	103,039.44	103,039.44	0.00	128,340.00	-25,300.56	Fund 51 - balance per prior year audit - difference to be determined
Beginning Net Assets - July 1	0.00	0.00	0.00	27,932.00	-27,932.00	Fund 81 - balance per prior year audit - difference to be determined
Fund 51 and 81 Ending Net Assets - June 30	44,836.11	90,503.93	-45,667.82	143,738.00	-53,234.07	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Operations - Fund 52						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Expenditures - Depreciation Only (Fund 81)	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education operations - Fund 54						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Operating Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	



	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Funds - 5X						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	25.00	-25.00	Other enterprise fund per audit; Fund 6X per AFR
Total Operating Revenues	0.00	0.00	0.00	25.00	-25.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	25.00	-25.00	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	25.00	-25.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	3,362.00	-3,362.00	Difference to be determined
Ending Net Assets - June 30	0.00	0.00	0.00	3,387.00	-3,387.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Proprietary Funds						
Total Operating Revenues - Proprietary Funds	63,025.42	63,025.42	0.00	63,051.00	-25.58	Differences explained above
Total Operating Expenses - Proprietary Funds	448,916.80	502,504.70	-53,587.90	502,504.00	0.70	
Operating Income (Loss) - Proprietary Funds	-385,891.38	-439,479.28	53,587.90	-439,453.00	-26.28	
Total Non-Operating Revenues (Expenses) Before Transfers - Proprietary Funds	327,688.05	426,943.77	-99,255.72	426,944.00	-0.23	
Net Transfers In (Out) - Proprietary Funds	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss) - Proprietary Funds	-58,203.33	-12,535.51	-45,667.82	-12,509.00	-26.51	
Net Assets, July 1, 2008 - Proprietary Funds	103,039.44	103,039.44	0.00	159,634.00	-56,594.56	
Net Assets, June 30, 2009 - Proprietary Funds	44,836.11	90,503.93	-45,667.82	147,125.00	-56,621.07	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fiscal Agent Funds - Fund 6X						
Additions (Local) - 1XXX	25.00	25.00	0.00	0.00	25.00	Other enterprise fund per audit; Fund 6X per AFR
Additions (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	25.00	25.00	0.00	0.00	25.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Total Deductions	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	25.00	25.00	0.00	0.00	25.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	25.00	25.00	0.00	0.00	25.00	
Trust and Agency Funds - Fund 7XXX						
Additions (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Additions (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Total Deductions	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
Total Fiduciary Funds						
Total Additions - Fiduciary Funds	25.00	25.00	0.00	0.00	25.00	
Total Deductions - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets - Fiduciary funds	25.00	25.00	0.00	0.00	25.00	
Beginning Net Assets July 1 - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30 - Fiduciary Funds	25.00	25.00	0.00	0.00	25.00	
Fund 51 On-Behalf Payments Comparison						
Fund 51 - On-Behalf Revenues	0.00	29,036.72	-29,036.72	0.00	29,036.72	On behalf payments are not reported separately in the audit report.
Fund 51 - On-Behalf Expenditures	0.00	29,036.72	-29,036.72	0.00	29,036.72	On behalf payments are not reported separately in the audit report.
Fund 51 - Difference On-Behalf Revenues to Expenditures	0.00	0.00	0.00	0.00	0.00	
Depreciation Expense (0740)						
Depreciation Expense - Fund 8	602,664.64	602,664.64	0.00	696,624.00	-93,959.36	See audit report, page 27, note J - difference to be determined
Depreciation Expense - Fund 81	4,700.24	4,700.24	0.00	4,700.00	0.24	See audit report, page 27, note J

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Total All Funds						
On-Behalf Payments (AFR - KDE Web)	0.00	1,164,890.90	-1,164,890.90	1,164,890.90	0.00	See KDE website
On-Behalf Payments (Audit)	0.00	0.00	0.00	33,598.00	-33,598.00	The audit report does not report on behalf payments seperately.
On-Behalf Payments (Audit - KDE Web)	0.00	-1,164,890.90	1,164,890.90	-1,131,292.90	-33,598.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Government Assets - Fund 8						
Additions	-438.44	-438.44	0.00	0.00	-438.44	Not evaluating at this time.
Deductions	602,664.64	602,664.64	0.00	0.00	602,664.64	
Change Total assets	-603,103.08	-603,103.08	0.00	0.00	-603,103.08	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	-603,103.08	-603,103.08	0.00	0.00	-603,103.08	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service Assets - Fund 81						
Additions	0.00	0.00	0.00	0.00	0.00	Not evaluating at this time.
Deductions	4,700.24	4,700.24	0.00	0.00	4,700.24	
Change Total assets	-4,700.24	-4,700.24	0.00	0.00	-4,700.24	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	-4,700.24	-4,700.24	0.00	0.00	-4,700.24	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Assets - Fund 82						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education Assets - Fund 84						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Total Assets - July 1, 2008	0.00	0.00	0.00	0.00	0.00	
Total Assets - June 30, 2009	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Fund Assets - Fund 8X						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fixed Assets						
Total Additions - Fixed Assets	-438.44	-438.44	0.00	0.00	-438.44	Not evaluating at this time.
Total Deductions - Fixed Assets	607,364.88	607,364.88	0.00	0.00	607,364.88	
Change in Total Fixed Assets	-607,803.32	-607,803.32	0.00	0.00	-607,803.32	
Beginning Net Assets - July 1 - Fixed Assets	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30 - Fixed Assets	-607,803.32	-607,803.32	0.00	0.00	-607,803.32	